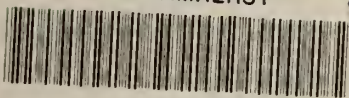


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Commonwealth of Massachusetts Department of Revenue



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Division of Local Services

Guidelines For Preparing

SCHEDULE A

Fiscal Year 1988

Bureau of Accounts

STEPHEN W. KIDDER
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER



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INTRODUCTION

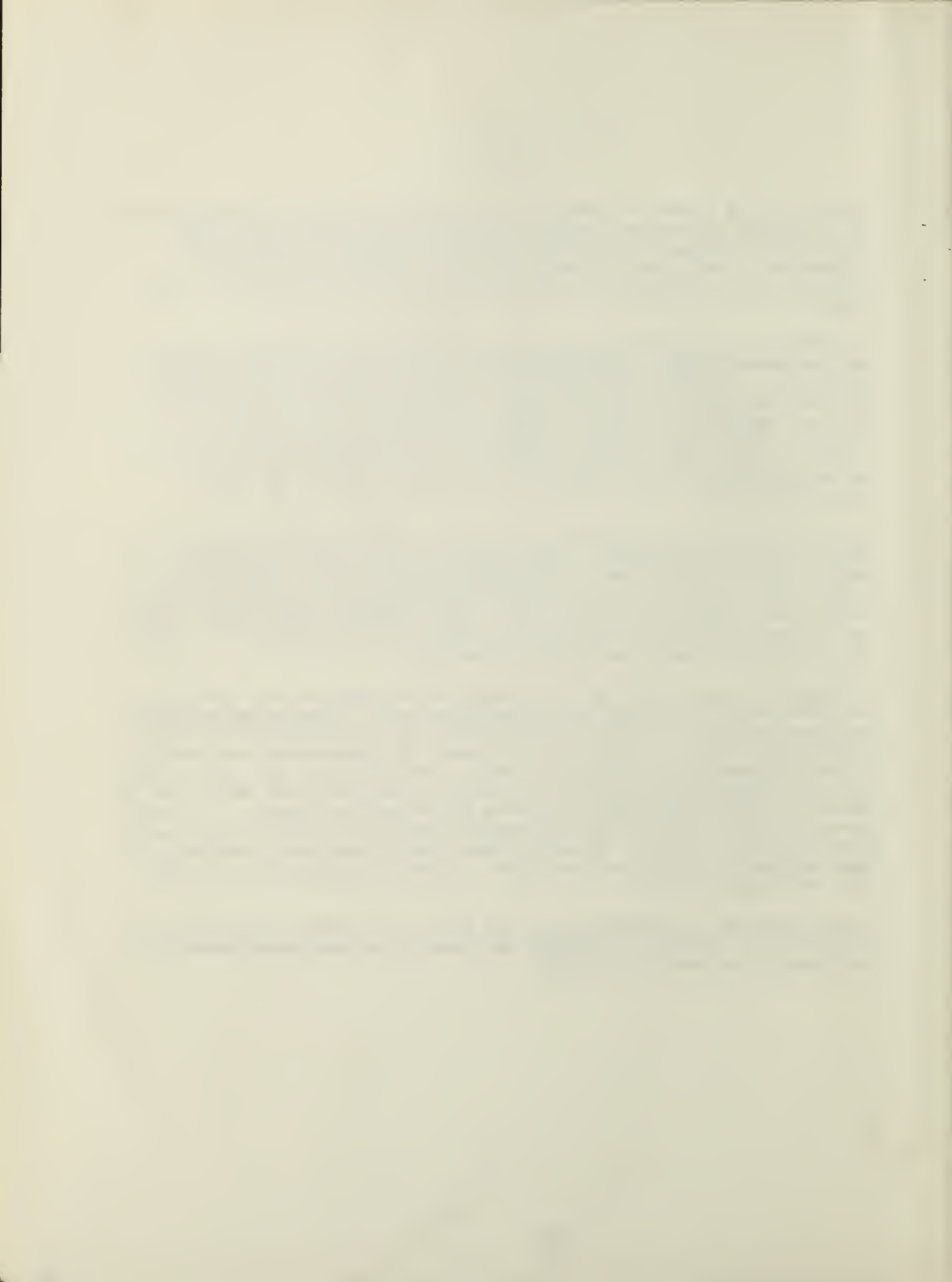
Schedule A, the Annual City and Town Report for the fiscal year ended June 30, is a Statement of Revenues, Expenditures (expenses) and Other Financing Sources, Uses, Changes in Fund Balance and certain Balance Sheet Account Information. This report is based on the fund, account numbers and classifications contained in the Uniform Municipal Accounting System (UMAS) Manual.

A community is required to keep sufficient records to demonstrate compliance with the Annual Budget, the General Laws, and restrictions placed in grant agreements. Communities should be able to complete this form regardless of which accounting system is maintained. However, reconciliation procedures are different depending on whether a community maintains a multiple fund or a single fund structure. For this reason, two reconciliation sections are provided. Those communities that maintain a single fund structure (statutory accounting system) should complete Part XV rather than Part XIV (UMAS accounting system).

By law, the Director of Accounts is required to collect annual financial reports from all communities. MGL, chapter 58, Section 18F requires that the annual reports of cities and towns must be accepted by the commissioner of revenue and certified to the state treasurer before any distribution be made after October first of the fiscal year. Data supplied in this report will be used by the Department of Revenue, other State and Federal Agencies, members of the legislature and other interested parties.

Although the instructions may seem lengthy, we encourage you to read them or to review areas that you may have had problems with. Examples and worksheets have been included in the back of the instruction booklet to give you a better understanding of how to report certain items. The completeness and accuracy of the data reported are critical to ensure that decisions, policies and use by various agencies are representative of your community. Any special factors should be clearly indicated in the notes section of the Schedule A. If your community's fund structure/activity requires additional columns, supplemental pages have been provided. An updated check list of important items has also been provided to assist the communities. It should be signed and returned with the Schedule A form.

We are committed to assisting you in any way we can to make certain that the data from your community is accurate and timely. For assistance please call the Bureau of Accounts at 727-2300.



DIVISION OF LOCAL SERVICES
BUREAU OF ACCOUNTS

PLEASE REVIEW AND CHECK ITEMS 1-27 TO YOUR COMPLETED SCHEDULE A. THEN SIGN AND RETURN THIS FORM WITH SCHEDULE A BY OCTOBER 31, 1988.

SCHEDULE A CHECK LIST

1. _____ USE BLACK INK OR TYPEWRITER.
2. _____ REPORT AMOUNTS IN WHOLE DOLLARS.
3. _____ ALL TOTAL COLUMNS MUST BE CALCULATED.
4. _____ DO NOT CHANGE ANY COLUMN HEADINGS, ACCOUNT TITLES OR ALTER COMPUTER PROGRAM. PLEASE USE SUPPLEMENTAL PAGES PROVIDED. (see instructions page 39)
5. _____ DO NOT REPORT DATA IN SHADED AREAS.
6. _____ ALL REVENUES AND EXPENDITURES MUST BE REPORTED NET OF REFUNDS. (see instructions revenues page 7; expenditures page 16)
7. _____ PROPERTY TAX REVENUE MUST INCLUDE 60-DAY ACCRUAL ADJUSTMENTS. (see instructions page 7)
8. _____ ALL "TRANSFERS FROM OTHER FUNDS" MUST AGREE WITH ALL "TRANSFERS TO OTHER FUNDS" EXCEPT TRANSFERS INVOLVED WITH AGENCY FUNDS. (see check list page 3; worksheet #1)
9. _____ SPECIFY OTHER FINANCING SOURCES AND USES IN THE NOTES SECTIONS.
10. _____ COMMUNITIES CANNOT EXPEND DIRECTLY FROM THE RESERVE FUND. AMOUNTS EXPENDED SHOULD BE REPORTED IN THE DEPARTMENT IN WHICH THE EXPENDITURES WERE INCURRED.
11. _____ BEGINNING AND ENDING FUND BALANCES/LEDGER BALANCES MUST BE REPORTED EXCEPT IN SHADED AREAS. THIS APPLIES TO BOTH UMAS AND STATUTORY ACCOUNTING SYSTEMS.
12. _____ REGIONAL SCHOOL ASSESSMENT EXPENDITURES SHOULD BE REPORTED IN THE GENERAL FUND SCHOOL ON PAGE 15, ACCOUNT #5600 - "INTERGOVERNMENTAL". (see instructions page 26)
13. _____ SCHOOL LUNCH REVENUES AND EXPENDITURES SHOULD BE REPORTED AS A SEPARATE ITEM ON PAGE 15.
14. _____ COUNTY RETIREMENT ASSESSMENTS SHOULD BE REPORTED IN PART II, PAGE 12. (see instructions page 31)
15. _____ FEDERAL REVENUE SHARING REVENUES MUST BE REPORTED ON PAGE 21. EXPENDITURES MAY BE REPORTED HERE OR SHOWN AS A TRANSFER TO OTHER FUNDS AND EXPENDED IN THAT FUND. (see example #1)

SCHEDULE A CHECK LIST - CONTINUED

16. _____ DEBT AND INTEREST REPORTED ON PAGE 49 MUST RECONCILE WITH THE DEBT SERVICE ACCOUNT #5900 REPORTED WITHIN VARIOUS PARTS OF THE SCHEDULE A. (see instructions page 37)
17. _____ CASH AND INVESTMENTS, PART XII, MUST BE DETAILED (i.e., cash-unrestricted checking, restricted savings, CD's, etc.). STATUTORY RECONCILIATION PART XV CASH BALANCE 6/30/88 IS COMPARED WITH PART XII FOR CONSISTENCY. IF DIFFERENT, PLEASE EXPLAIN. (see instructions page 37)
18. _____ COMMUNITIES THAT HAVE NOT SET A TAX RATE PLEASE INDICATE IN NOTES SECTION.
19. _____ UMAS COMMUNITIES SHOULD COMPLETE THE RECONCILIATION ON PAGE 52 ONLY. DATA REPORTED WITHIN THE FORM SHOULD AGREE TO THE RECONCILIATION WITH THE EXCEPTION OF THE AGENCY FUND. (see instructions page 38)
20. _____ STATUTORY COMMUNITIES SHOULD COMPLETE THE RECONCILIATION ON PAGE 53 ONLY. DATA REPORTED WITHIN THE FORM SHOULD AGREE TO THE RECONCILIATION. (see instructions page 38)
21. _____ TRANSFERS MUST NOT BE INCLUDED AS PART OF YOUR REVENUES AND EXPENDITURES ON EITHER RECONCILIATION.
22. _____ CASH TRANSFERS SHOULD NOT BE REPORTED AS REVENUES OR EXPENDITURES. (see example #2)
23. _____ FEDERAL REVENUE SHARING, PART XVI, ACTUAL EXPENDITURES SHOULD AGREE WITH EXPENDITURES OR TRANSFERS REPORTED ON F.R.S. PAGE 21. ANY DIFFERENCES SHOULD BE IDENTIFIED IN NOTES SECTION. (see instructions page 38)
24. _____ REMEMBER YOUR F.R.S. PUBLISHING REQUIREMENT, PART XVI.
25. _____ PLEASE REMEMBER TO SIGN YOUR SCHEDULE A, PART XVII.
26. _____ PLEASE PROOFREAD YOUR SCHEDULE A.
27. _____ PLEASE REMEMBER THAT FAILURE TO COMPLY WITH THE ITEMS LISTED ABOVE MAY RESULT IN YOUR SCHEDULE A BEING RETURNED TO YOU FOR COMPLETION. MGL, CHAPTER 58, SECTION 18F REQUIRES THE ACCEPTANCE OF SCHEDULE A PRIOR TO THE RELEASE OF STATE AID.

CITY/TOWN _____ DATE _____

AUDITOR/ACCOUNTANT _____

TRANSFERS FROM OTHER FUNDS		TRANSFERS TO OTHER FUNDS	
PART I GENERAL FUND REVENUES AND OTHER FINANCING SOURCES			
Transfers from:			
4972 - special revenue	_____		
4973 - capital projects	_____		
4975 - enterprise funds	_____		
4976 - trust funds	_____		
4977 - agency funds*	_____		
PART II GENERAL FUND EXPENDITURES AND OTHER FINANCING USES			
		Transfers to:	
		5900 - special revenue (992)	_____
		5900 - capital projects (993)	_____
		5900 - enterprise funds (995)	_____
		5900 - trust funds (996)	_____
		5900 - agency funds (997)*	_____
PART III REVENUES AND EXPENDITURES CITY AND TOWN SCHOOL SYSTEMS			
4970 Transfers from other funds	_____	5960 Transfers to other funds	_____
PART V SPECIAL REVENUE FUNDS			
4970 Transfers from other funds	_____	5960 Transfers to other funds	_____
PART VI CAPITAL PROJECT FUNDS			
4970 Transfers from other funds	_____	5960 Transfers to other funds	_____
PART VII ENTERPRISE FUNDS			
4970 Transfers from other funds	_____	5960 Transfers to other funds	_____
PART VIII TRUST FUNDS			
4970 Transfers from other funds	_____	5960 Transfers to other funds	_____
TOTAL TRANSFERS FROM OTHER FUNDS	_____	TOTAL TRANSFERS TO OTHER FUNDS	_____

* NOTE: TRANSFERS SHOULD BALANCE WITH THE EXCEPTION OF TRANSFERS INVOLVING AGENCY FUNDS

PART I GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

Generally all taxes, State Aid and unrestricted local receipts exclusive of offsets and school related revenues are accounted for in Part I. School related revenues and education offsets are accounted for separately in Part III, so that this form will also, meet Federal reporting requirements of local governments.

Revenues should be reported net of refunds. In the General Fund revenues are recognized on the modified accrual basis of accounting. Generally, revenues should be reported on a cash basis for all reporting categories with the exception of Real and Personal Property Taxes and Interest on investments. Specific instructions for these categories are provided below and are applicable to both UMAS and Statutory accounting systems.

Classifications of revenues are important so that data are comparable among communities. Specific examples of revenues by reporting categories are below:

A. TAX COLLECTIONS (NET OF REFUNDS) Pg.1

- | | | | |
|------|--------------------------|---|---|
| 4110 | <u>PERSONAL PROPERTY</u> | - | Collections for all years of personal property taxes, including sixty day accrual; |
| 4120 | <u>REAL ESTATE TAXES</u> | - | Collections for all years of real estate taxes, <u>including revenues received on real estate taxes deferred under Chapter 59, Section 5 (41A), plus sixty day accrual;</u> |

NOTE: Real and Personal Property Taxes - collections should be reported including collections for the first sixty (60) days of the next fiscal year less prior year 60 day accrual. Communities on the statutory system would show the accrual on Schedule A only and not on their accounting records.

If your community mails tax bills later than May 1, an adjustment may be reflected to increase the revenues reported. The adjustment, if any, should be calculated by determining the historical (3 year average) percentage of your net tax levy collected by August 30 each year. This percentage should be factored to your current year levy and compared to actual collections. If the amount is greater you may adjust your reported revenue. This adjustment is necessary for comparable data.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

- 4142 TAX LIENS (TITLES)
REDEEMED - Amount of collections made against tax liens (titles). This account would include full redemptions, partial payments or payments on account for tax liens (titles), and sales of low value tax liens.
- NOTE: Do not include water and sewer liens in this category. Water liens would be reported in water usage charges (#4211) and sewer liens would be reported in sewer charges (#4246)
- 4143 TAXES IN
LITIGATION - Amount of taxes in litigation collected;
- 4145 SALE OF TAX FORECLO-
SURES (POSSESSIONS) - Amount received from sale of tax foreclosures (possessions), including pro forma tax;
- 4150 MOTOR VEHICLE
EXCISE - Amount of motor vehicle excise collected;
- 4161 VESSEL (BOAT)
EXCISE - Amount of vessel or boat excise collected excluding amount to be credited to the Waterways Improvement and Maintenance Fund, which should be reported in special revenue funds;
- 4162 FARM EXCISE - Amount of farm animal excise collected;
- 4163 CLASSIFIED FOREST
LANDS EXCISE - Amount of classified forest lands excise collected;
- 4171 PENALTIES & INTEREST
PROPERTY TAXES - Amount of penalty charges and interest collected on delinquent property taxes;
- 4172 PENALTIES & INTEREST
EXCISE TAXES - Amount of penalty charges and interest collected on delinquent excise taxes;
- 4173 PENALTIES & INTEREST
TAX LIENS REDEMP-
TIONS - Amount of additional penalties and interest collected on tax lien (title) redemptions;

INSTRUCTIONS FOR COMPLETING SCHEDULE A

- 4174 PENALTIES & INTEREST
SPECIAL ASSESSMENTS - Amount of penalty charges and interest collected on delinquent special assessments;
- 4179 PENALTIES & INTEREST
OTHER TAXES - Amount of penalty charges and interest not provided for elsewhere;
- 4179 PENALTIES & INTEREST
OTHER TAXES - Amount of penalty charges and interest not provided for elsewhere;
- 4174 PENALTIES & INTEREST
SPECIAL ASSESSMENTS - Amount of penalty charges and interest collected on delinquent special assessments;
- 4179 PENALTIES & INTEREST
OTHER TAXES - Amount of penalty charges and interest not provided for elsewhere;
- 4180 IN LIEU OF TAXES - Amounts of collections from other governmental units or private enterprises for payments in lieu of taxes. Such amounts represent the agreed upon amounts which will be charged the payor instead of assessing real estate or personal property taxes;
- 4191 OTHER TAXES
HOTEL/MOTEL - Amount collected from hotel/motel taxes;
- 4192 OTHER TAXES
JET FUELS - Amount collected from jet fuel taxes;
- 4199 OTHER TAXES - Amount collected from taxes not provided for elsewhere such as conveyance taxes and roll back taxes;

B. CHARGES FOR SERVICES Pg.1

- 4211 WATER USAGE CHARGES - Amount collected for water utility usage. Water liens would be reported here;
- 4212 GAS USAGE CHARGES - Amount collected for Gas utility usage, if not provided for in an enterprise fund;

INSTRUCTIONS FOR COMPLETING SCHEDULE A

- 4213 ELECTRIC USAGE CHARGES - Amount collected for Electric utility usage, if not provided for in an enterprise fund;
- 4219 OTHER UTILITY USAGE CHARGES - Amount collected for other utility usage charges not accounted for elsewhere;
- 4221 WATER CONNECTION FEES, ETC. - Amount collected for water connection fees, new services, jobbing, sale of old material by water department, hydrant rentals, etc., if not provided for in enterprise fund;
- 4222 GAS UTILITY CHARGES - Amount collected from gas utility usage charges, if not provided for in an enterprise fund;
- 4223 ELECTRIC UTILITY CHARGES - Amount collected from electric utility other than usage charges, if not provided for in an enterprise fund;
- 4229 OTHER NON-USAGE UTILITY CHARGES - Amount collected from utility charges not accounted for elsewhere;
- 4242 HOSPITAL CHARGES - Amount collected from hospital charges, if not provided for in an enterprise fund;
- 4243 PARKING CHARGES - Amounts collected for parking charges, if not provided for in an enterprise fund. Revenues received from parking meters will be accounted for under Special Revenue Funds; this does not include Parking fines which should be reported on account #4770 - Fines
- 4244 PARKS AND RECREATION CHARGES - Amounts collected from concession fees, park rentals, etc., if not provided for in an enterprise fund. Amounts collected from the parks and recreation revolving fund will be accounted for under Special Revenue Funds;

INSTRUCTIONS FOR COMPLETING SCHEDULE A

- 4245 AIRPORT CHARGES - Amount collected for nonutility charges other than usage;
- 4246 SEWERAGE CHARGES - Amount collected for sewer use, connection fees, sewer liens, etc.; if your city or town is reserving sewer receipts for appropriation, you would account for the revenues under Special Revenue Funds in PART V of Schedule A, Other Receipts Reserved for Appropriation.
- 4247 GARBAGE/TRASH COLLECTION CHARGES - Amount collected for collection of garbage and/or trash;
- 4248 TRANSIT CHARGES - Amount collected for transit services
- 4270 OTHER CHARGES FOR SERVICES - Amount collected for charges other than usage such as sale of goods, concessions, ticket sales, rental charges;
- 4320 FEES - Amount collected for other fees such as Municipal Liens, Inspection Fees, Mooring and Dockage Fees, Trailer Park Fees;
- 4322 FEES RETAINED FROM TAX COLLECTION - Fees retained by tax collectors (this is required by the Bureau of Census). If this is generally not accounted for as revenue and then expended on a warrant the amount reported here should be added to the personal service or other expenditures page 4 - Collector (146). Please indicate in Notes section if this was "grossed up" for reporting purposes.
- 4360 RENTALS - Amount collected from real estate and personal property rentals;
- 4370 OTHER DEPARTMENTAL REVENUES - Amount collected by departments not properly classified in the other reporting categories. Please specify each source;

C. LICENSE AND PERMITS Pg. 1

- 4410 ALCOHOLIC BEVERAGE LICENSES - Amount collected for alcoholic beverage licenses, including temporary licenses (one day);

INSTRUCTIONS FOR COMPLETING SCHEDULE A

4420/ ALL OTHER LICENSES
4450 AND PERMITS

- Amounts collected for any licenses or permits collected by city/town departments, such as marriage licenses, victualer's licenses, building, electrical, plumbing and gas permits;

D. FEDERAL REVENUE Pg 1

4540 UNRESTRICTED -
DIRECT

- Any unrestricted revenue received directly from the Federal Government

NOTE: (do not include Federal Revenue Sharing here, since this would be shown on page 21 of Schedule A.)

4580 UNRESTRICTED -
THROUGH STATE

- Any unrestricted revenue received from the Federal Government, but is paid through the State;

NOTE: Do not include any grants received, federal or state, since these would be restricted and reported under Special Revenue Funds PART V on pages 21 through 26 of the Schedule A.

E. REVENUE FROM THE STATE -
CHERRY SHEET Pg. 2

NOTE: Although cities and towns receive their cherry sheet distributions less assessments, your community's gross amount of revenue must be reported on Schedule A.

4613 - REIMBURSEMENT FOR
4617 LOSS of TAXES

- Amount of revenue received from the State in reimbursement for loss of taxes. These amounts appear in section A of the Cherry Sheet.

4661 - GENERAL GOVERNMENT
4678 REIMBURSEMENTS AND
DISTRIBUTIONS

- Revenue received from the state for general government reimbursements and distributions. These amounts appear in Section C of the Cherry Sheet

INSTRUCTIONS FOR COMPLETING SCHEDULE A

F. REVENUE FROM STATE - OTHER Pg. 2

4680 LOCAL PUBLIC WORKS
PROJECTS - Amount of revenue received for local public works projects;

NOTE: Grants should be reported in the special revenue fund

4690 LOCAL MANDATES - Amount of revenue received as a result of mandated programs or regulations;

4699 OTHER REVENUE FROM
STATE Amount of revenue received from state not provided for elsewhere;

G. REVENUE FROM OTHER GOVERNMENTS Pg. 2

Amount of revenue received which is first distributed to another government other than the Federal distributions through the State;

4695 COURT FINES - Amount of revenue received from court fines;

4720 DISTRIBUTIONS FROM
COUNTY - Amount of revenue received through distributions from a county. NOTE: Revenue received from the county for the County Dog Fund would be recorded under Special Revenue on page 27 of Schedule A

4730 DISTRIBUTIONS FROM OTHER
MUNICIPALITIES - Amount of revenue received through distributions by a municipality. Examples would be Pension Reimbursement from another city/town or revenue received for services rendered or reimbursement for joint purchases from other municipalities;

H. SPECIAL ASSESSMENT Pg. 2

4750 SPECIAL ASSESSMENTS - Revenue received from the collections of special assessments, not reported elsewhere;

I. FINES AND FORFEITURES Pg. 2

4770 FINES AND FORFEITS - Amount of revenue received as fines or forfeits such as parking fines, penal fines, library book fines, bond forfeitures, etc.;

INSTRUCTIONS FOR COMPLETING SCHEDULE A

J . MISCELLANEOUS REVENUE Pg. 2

- | | | | |
|------|---|---|---|
| 4810 | <u>SALE OF INVENTORY</u> | - | Proceeds received from the sale of inventory; |
| 4820 | <u>EARNINGS ON -
INVESTMENTS</u> | - | Amount of income earned from investments such as interest, dividends, gain on sale, etc. <u>Interest earned on investments by June 30, but not yet received should be accrued.</u> |
| 4830 | <u>CONTRIBUTIONS AND
GIFTS</u> | - | Amount of unrestricted revenue received as a contribution or gift from a donor, other than grants. Restricted contributions and gifts should be reported in the general fund, special revenue fund as other special revenue, or trust fund section. |
| 4840 | <u>OTHER MISCELLANEOUS
REVENUES</u> | - | Amount of revenue not otherwise classified: Most local receipts should be classified as either fines, fees, charges for service etc.; Gas tax reimbursements and favorable court judgements would be reported here. |

K. OTHER FINANCING SOURCES Pg 2

- | | | | |
|------|------------------------------------|---|---|
| 4940 | <u>DISPOSITION OF FIXED ASSETS</u> | - | Proceeds received from the sale of fixed assets. |
| 4990 | <u>OTHER FINANCING SOURCES</u> | - | Amounts classified as other financing sources not reported elsewhere. <u>Please specify in Notes Section of Schedule A.</u> |

NOTE: Proceeds of temporary loans represent the amount of financing (spending authority) recognized from certain issues of temporary loans. Temporary loans are a liability on the balance sheet and are not a revenue or expenditure. Communities on the statutory accounting system may report the proceeds of temporary loans as other financing sources in the special revenue, capital projects, and Enterprise funds in order to arrive at beginning and ending ledger balances. Temporary loans, including tax anticipation notes, should not be reported in the general fund.

Bond proceeds may be reported as an other financing source in the general fund. However, if the bond proceeds are used for the acquisition or construction of major capital facilities, they are to be reported in the capital projects fund.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

L. INTERFUND OPERATING TRANSFERS

- Interfund operating transfers are legally authorized transfers between funds. Reserve fund transfers and other intra fund transfers should not be reported as operating transfers. Transfers should always be in balance. If you are reporting a transfer to in a fund you should, also, be reporting the transfer from that fund in the other fund. (see worksheet #1, page 55.)

NOTE: A cash transfer between banks is a reclassification of an asset and should not be reported as a revenue or expenditure on Schedule A. (See example #2, page 46)

4972 TRANSFERS FROM SPECIAL REVENUE FUNDS

- Amounts transferred to other funds from Special Revenue Funds such as State Aid to Libraries appropriated for use of the library, Sale of Cemetery Lots appropriated for the use of the cemeteries, federal revenue sharing, etc. (See revenue sharing example #1, page 44 & 45, and sale of cemetery lots #4, page 48.)

4973 TRANSFERS FROM CAPITAL PROJECTS FUNDS

- Amounts transferred to other funds from Capital Projects Funds such as interest earned on the investment of capital project funds or balance in a loan account, not exceeding \$1,000 which may be appropriated for the payment of the principal of such loan, etc.

4975 TRANSFERS FROM ENTERPRISE FUNDS-

Amounts transferred to other funds from Enterprise Funds.

4976 TRANSFERS FROM TRUST FUNDS

- Amounts transferred to other funds from Trust Funds such as a transfer from the Stabilization Fund for the purchase of a new fire engine etc.;

4977 TRANSFERS FROM AGENCY FUNDS

- Amounts transferred to other funds from Agency Funds;

INSTRUCTIONS FOR COMPLETING SCHEDULE A

PART II GENERAL FUND EXPENDITURES AND OTHER FINANCING USES Pg. 3

This part is typically used to report most operations financed by taxation excluding School related expenditures. School related expenditures are accounted for in Part III, so that this form will also meet federal reporting requirements of local governments. Certain activities such as Water Department activities may be reported elsewhere depending on the intent of your community.

Classification of expenditures are broken down into 10 major categories:

- o personal services*
- o purchase of services
- o supplies
- o intergovernmental
- o other charges and expenditures*
- o out-of-state travel*
- o court judgments*
- o construction*
- o other capital outlay*
- o debt service*

* At a minimum, communities must report their expenditures in these categories. There are additional spaces provided on page 14 for reporting other financing uses.

Communities are encouraged to report in the other major categories: purchase of services, supplies, etc. However, if sufficient detail is not available to report to the level of detail requested, please indicate in the Notes section of the report.

Do not report data in shaded areas. These areas have been shaded to indicate that these are generally not appropriate categories to report data.

Expenditures should be reported net of refunds (overpayments) that were credited to the respective accounts. These refunds are reconciling items on the statutory reconciliation (Section B & C).

SPECIAL ARTICLES

Special articles should be reported in the appropriate fund and in the department in which the expenditures were incurred.

REPORTING OF YEAR END WARRANTS AND ACCOUNTS PAYABLE

When year end warrants and accounts payables are established the applicable appropriations are charged and reported as an expenditure on the current years Schedule A.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

PRIOR YEAR WARRANTS AND ACCOUNTS PAYABLE

Current year disbursements for warrants and accounts payable of the prior year should not be reported on the current years Schedule A. The appropriations were charged in the prior year when the warrants and accounts payable were established and the expenditures were reflected on the prior years Schedule A.

REPORTING OF PRIOR YEAR ENCUMBRANCES

Actual expenditures of prior year encumbrances are to be reported with the current year's departmental expenditures even though encumbrances are segregated on your accounting records.

CURRENT YEAR ENCUMBRANCES

Current year encumbrances reserve a portion of an appropriation for a specific future expenditure and ARE NOT reported on the current year Schedule A.

REPORTING OF EXPENDITURES - DEPARTMENT AND FUNCTION

Function classification provides information on the overall purposes or objectives of expenditures. Function group related activities that are aimed at accomplishing a major service or regulatory responsibility. Functions are normally used to classify expenditures for external financial reporting.

Classification of expenditures by organizational unit is essential to responsible accounting. This classification corresponds with the government unit's organization structure. If your community is combining departmental expenditures, please specify the departments in the notes section.

Detail descriptions of functions and organization units are provided below. (An alphabetical listing of major breakdowns and their location on Schedule A is also provided at the end of the instructions.)

GENERAL GOVERNMENT

Organization Responsibility codes 100-199 are reserved for this subheading.

- 110 LEGISLATIVE - Expenditures related to the legislative operations of the community. Reporting units in this category include: City or Town Council (111), Aldermen (112), Town Meeting (113), Moderator(114), and Other Legislative (119).
- 120 EXECUTIVE -Expenditures related to the executive operations of the community. Reporting units in this category include: Mayor (121), Selectmen (122), Town or City Manager (123) and Other Executive (129).

INSTRUCTIONS FOR COMPLETING SCHEDULE A

- 130 FINANCIAL ADMINISTRATION - Expenditures related to the financial administration of the community. Reporting units in this category include: Finance Committee (131), * Reserve Fund (132), Finance Director (133), Comptroller (134), Accountant/Auditor (135), Budgeting (137), Purchasing Agent (138), Assessors (141), Revaluation (142), Treasurer (145), Collector (146), and Other Finance Officer (149)
- NOTE: * Communities cannot expend directly from the reserve fund. Amounts expended should be reported in the department in which the expenditures were incurred.
- 150 OPERATIONS SUPPORT - Expenditures related to the non-financial administration of the community. Reporting units in this category include: Law Department or Town/City Counsel (151), Personnel (152), Civil Service (153), Data Processing or Management Information Systems (155), Messenger (157), Tax Title Foreclosure (158), Other Operations Support (159)
- 160 LICENSING AND REGISTRATION - Expenditures related to the licensing and registration operations of the community. Reporting units in this category include: City/Town Clerk (161), Elections (162), Registration (163), Licensing Commission (165), Other License and Registration (169)
- 170 LAND USE - Expenditures related to the management and control of land use within the community. Reporting units in this category include: Conservation Commission (171), Planning Board/Department (175), Zoning/Appeals Board (176), Other Land Use (179)
- 180 DEVELOPMENT - Expenditures related to encouraging and managing the physical and economic growth of the community. Reporting units in this category include: Urban Development (181), Economic Development (182), Rent Control (185), Other Development (189)
- 190 OTHER - Expenditures for other General Government operations which don't fall readily into one of the previous categories. Reporting units in this category include: Worker's Compensation Agent (191), Public Buildings and Properties Maintenance (192), Building Insurance (193), Town Reports (195), Other General Government (199)

INSTRUCTIONS FOR COMPLETING SCHEDULE A

PUBLIC SAFETY

Organization Responsibility codes 200-299 are reserved for this subheading.

- 210 POLICE - Expenditures for law enforcement.
- 220 FIRE - Expenditures for preventing and fighting fires.
- 230 EMERGENCY MEDICAL SERVICES - Expenditures related to the provision of emergency medical services to the community's residents and workers. Reporting units in this category include: Ambulance Service (231), Emergency Medical Technicians (232)
- 240 PROTECTIVE INSPECTION - Expenditures related to the protective inspection operations of the community. Reporting units in this category include: Building (241), Gas (242), Plumbing (243), Weights and Measures (244), Electrical (245), Public Scales (246), Other Inspectors (249)
- 290 OTHER - Expenditures related to public safety which don't fall readily into one of the previous categories. Reporting units in this category include: Civil Defense (291), Dog Officer (292), Traffic Control (if separate from Police) (293), Forestry (294), Harbormaster (295), Other Public Safety (299)

PUBLIC WORKS AND FACILITIES

Organizational Responsibility codes 400-499 are reserved for this subheading.

- 410 ENGINEERING - Expenditures related to the design and location of public works and facilities. Reporting units in this category include: Engineer (411)
- 420 HIGHWAYS AND STREETS - Expenditures related to the construction, maintenance, and repair of highways and streets in the community. Reporting units in this category include: Administration (421), Construction and Maintenance (422), Snow and Ice Control (423), Street Lighting (424), Other Highways and Streets (429)
- 430 WASTE COLLECTION AND DISPOSAL - Expenditures related to the collection of garbage and other refuse and delivering it to the place of disposal. Reporting units include: Administration (431), Street Cleaning (432), Collection and Disposal (433), Other Waste Collection and Disposal (439)

INSTRUCTIONS FOR COMPLETING SCHEDULE A

- 440 SEWERAGE COLLECTION AND DISPOSAL - Expenditures related to the collection and disposal of sewerage. Reporting units in this category include: Pumping Stations (443), Other Sewerage (449)
- 450 WATER DISTRIBUTION - Expenditures related to the distribution of water to residences and businesses.
- 460 ELECTRIC DISTRIBUTION - Expenditures related to the distribution of electricity to residences and businesses.
- 470 GAS DISTRIBUTION - Expenditures related to the distribution of natural gas to residences and businesses
- 480 TRANSPORTATION FACILITIES - Expenditures related to the construction, maintenance, and repair of transportation facilities. Reporting units in this category include: Parking Garage (481), Airports (482), Other Transportation (489)
- 490 OTHER - Expenditures for public works and facilities which do not readily fall into one of the previous categories. Reporting units in this category include: Cemetery (491), Other Public Works (499)

HUMAN SERVICES

Organization Responsibility codes 500-599 are reserved for this subheading.

- 510 HEALTH INSPECTION SERVICES - Expenditures related to inspection and regulatory activities which contribute to the conservation and improvement of public health. Reporting units in this category include: Other Health Inspection Services (519)
- 520 CLINICAL SERVICES - Expenditures related to the provision of clinical services to maintain or improve public health. Reporting units in this category include: Health Center (521), Nursing Service (522), Mental Health Clinic (523), Dental Clinic (524) Other Clinical Services (529)
- 530 MEDICAL FACILITIES - Expenditures related to the operation of a municipal hospital.
- 540 SPECIAL PROGRAMS - Expenditures related to the provision of services to specific target groups within the general population. Reporting units in this category include: Council on Aging (541), Youth Services (542), Veterans' Services (543), Other Special Programs (549)

INSTRUCTIONS FOR COMPLETING SCHEDULE A

- 560 PUBLIC ASSISTANCE - Expenditures related to the provision of services for individuals who are economically unable to provide essential needs for themselves such as veterans benefits.
- 590 OTHER - Expenditures for human services which do not readily fall into one of the previous categories. Other Human Services (599)

CULTURE AND RECREATION

Organization Responsibility codes 600-699 are reserved for this subheading.

- 610 LIBRARY - Expenditures related to the operation of a public library.
- 630 RECREATION - Expenditures related to the provision of recreational activities or the operation of recreational facilities.
- 650 PARKS - Expenditures related to the maintenance of public parks, squares, and similar ornamental areas.
- 670 MUSEUMS - Expenditures related to the maintenance and operation of institutions which display exhibits of cultural, historic, or scientific interest. This category includes Zoos, Art Galleries, Botanical Gardens and the like.
- 690 OTHER - Expenditures for other cultural and recreational activities which do not readily fall into one of the previous categories. Reporting units in this category include: Historical Commission (691), Celebrations (Memorial Day, etc.)(692), Other Culture and Recreation (699)

DEBT SERVICE

Organization Responsibility codes 700-799 are reserved for this subheading.

- 710 RETIREMENT OF DEBT - Expenditures for periodic payments of principal amounts on local long term debt.
- 750 INTEREST - Expenditures for periodic payments of interest amounts on local debt. Reporting units in this category include: Long-term Interest (751), Short-term Interest (752)
- 753 OTHER INTEREST - Interest on refunds on account of abatements should be reported here. Costs of issuing debt should not be reported in this category.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

INTERGOVERNMENTAL EXPENDITURES

Organizational Responsibility codes 800-899 are reserved for this subheading and reported in PART IV.

- 810 FEDERAL ASSESSMENTS AND CHARGES - Expenditures made for Federal assessments and charges. This category is not common in most local governments.
- 820 STATE ASSESSMENTS AND CHARGES - Expenditures made in order to comply with State assessments and charges as identified on the Cherry Sheet.
- 830 COUNTY ASSESSMENTS AND CHARGES - Expenditures made in order to comply with county assessments and charges as identified on the Cherry Sheet
- 840 OTHER INTERGOVERNMENTAL ASSESSMENTS AND CHARGES - Expenditures made for Mass Water Resources Authority (MWRA) regional district assessments etc. (other than regional school assessments which should be reported in PART III)

MISCELLANEOUS

Organizational Responsibility codes 900-999 are reserved for this subheading.

- 910 EMPLOYEE BENEFITS - Expenditures related to employee benefits which are not allocated to specific functions or organizations. Reporting units in this category include: Retirement and Pension Contributions (911), Retirement and Pension Contributions - Non-Contributory (911), Worker's Compensation (912), Unemployment Compensation (913), Health Insurance (914), Life Insurance (915), Medicare (916), Other Employee Benefits (919)
- 940 OTHER MISCELLANEOUS - Expenditures for miscellaneous items not allocated directly to specific functions or organizations. Reporting units in this category include: Court Judgments (941), Liability Insurance (945)

OTHER FINANCING USES

- 990 TRANSFERS - Expenditures relating to transfers between funds: Transfers to General Fund (991), Transfers to Special Revenue Fund (992), Transfers to Capital Projects Fund (993), Transfers to Enterprise Fund (995), Transfers to Trust Fund (996), Transfers to Agency Fund (997)(see worksheet #1, page 55)

INSTRUCTIONS FOR COMPLETING SCHEDULE A

The detail descriptions of expenditures below relate to all funds.

5100 - PERSONAL SERVICES

- o SALARIES AND WAGES, PERMANENT POSITIONS - Expenditures for full-time and part-time work performed by employees who are considered to be in positions of a permanent nature.
- o SALARIES AND WAGES, TEMPORARY POSITIONS - Expenditures for full-time and part-time work performed by employees who are hired on a temporary or substitute basis.
- o ADDITIONAL GROSS, OVERTIME - Amounts earned by employees, whether temporary or permanent, for work performed in excess of normal requirements.
- o ADDITIONAL GROSS, DIFFERENTIALS - Amounts paid to some employees above and beyond normal compensation in recognition of special circumstances such as: Merit, Educational, Holiday, Shift, Week-end, and Longevity.
- o FRINGE BENEFITS TO EMPLOYEES - Expenditures for fringe benefits paid directly to employees, such as: Vacation, Standard Holidays, Personal Business, Occupational Sick Leave, Nonoccupational Sick Leave, Court Leave, Military Leave, Bereavement Leave, Maternity Leave, Educational Leave, On Call Time, Union Activities, and Court Appearances.
- o FRINGE BENEFITS ON BEHALF OF EMPLOYEES - Expenditures for fringe benefits not paid directly to employees, such as: Workmen's Compensation, Unemployment Insurance, Unemployment Payments, Life Insurance, Health Insurance, Retirement Fund, and Non Contributory and Contributory Pensions.
- o OTHER PERSONAL SERVICES - Expenditures incurred for personal services, not otherwise classified, such as: Tuition Reimbursement, Unused Sick Leave Buy Back, Uniform Allowance, In-service Training, Career Incentives and Stipends.

5200 - PURCHASE OF SERVICES

- o ENERGY - Expenditures for energy services received from public or private utility companies, such as: Electricity for heat, power, lighting; Natural Gas for heat or power generation; Oil for heat (not for automobiles); and Coal.
- o NONENERGY UTILITIES - Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewerage are included here.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

5200 - PURCHASE OF SERVICES, continued

- o REPAIRS AND MAINTENANCE - Expenditures for repairs and maintenance services not provided directly by municipal personnel. This includes contracts and agreements covering the upkeep of buildings and equipment, such as: Buildings and Grounds, Sewer Pump Stations, Recreational Facilities, Water Pumping Stations, HVAC Equipment, Vehicles, Construction Equipment, Medical Equipment, Office Equipment and Furnishings, Computer Equipment, Communication Lines and Equipment, Audio-visual Equipment, Traffic Control Equipment, Machine Tools, Water Meters, and Street Paving and Marking.
- o RENTALS AND LEASES - Costs for rental or leasing of land, building, equipment and vehicles. A few examples are: Buildings, Recreational Facilities, Vehicles, Construction Equipment, Medical Equipment, Office Equipment and Furnishings, Data Processing Equipment, Communication Lines and Equipment, Audio-visual Equipment, including Films, HVAC Equipment, Photocopiers, and Uniforms.
- o OTHER PROPERTY-RELATED SERVICES - Expenditures for property-related services not otherwise classified such as: Custodial Service Contracts, Garbage Collection Contracts, Snow Removal Contracts, and Solid Waste Disposal Contracts.
- o PROFESSIONAL AND TECHNICAL - Expenditures for services, which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, outside auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, and others. Some examples are: Medical and Dental, Accounting and Auditing, Food Service Management, Legal, Management Consulting, Advertising, Instructional/Educational Testing, Data Processing, Public Safety, Engineering/Architectural, Labor Relations/Contract Bargaining, Book Binding, Employee Training, and Underwriting.
- o TUITION - Expenditures to reimburse other educational agencies for instructional services rendered for specific students residing in the legal boundaries described for the paying municipality other than assessments, such as: In-state Schools, Out-of-state Schools, Private Schools, Payments to Collaboratives, and Payments to Regional School Districts.
- o PUPIL TRANSPORTATION - Expenditures for transporting children to/from school and other school activities. Examples are: In-state Schools, Out-of-state Schools, Contracted, Public Carrier and Payments to Parents.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

5200 - PURCHASE OF SERVICES, continued

- o COMMUNICATION - Services provided by persons or businesses to assist in transmitting and receiving messages or information. This includes telephone and telegraph services, as well as postage machine rental and postage, delivery services, advertising, teletype, data processing, communications line, printing and mailing.
- o RECREATIONAL - Costs related to recreational activities. A few examples would be: Entertainers, Lecturers, Films, Supervision, Instruction, Admission Fees and Officials' Fees.
- o OTHER PURCHASED SERVICES - Expenditures for services rendered by organizations or personnel not on the payroll of the municipality other than Professional and Technical Services or Property-Related Services. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided, such as: Weather Reports, Photography, Animal and Pest Control, Nonschool Field Trips Mini Bus Service (contracted) and Laundry and Cleaning.

5400 - SUPPLIES

As a general guideline, a supply item is any article or material that meets at least one of the following conditions:

- o it is consumed in use
- o it loses its original shape or appearance with use
- o it is expendable
- o it is an inexpensive item (less than \$100)
- o ENERGY SUPPLIES - This includes the cost of expendable supplies purchased to provide energy to municipalities.
- o OFFICE SUPPLIES - This includes the cost of expendable supplies and materials used in the offices of a municipality. A few examples would be: Paper, Stationery, Forms, Photocopying and Sundry items.
- o BUILDING AND EQUIPMENT REPAIRS AND MAINTENANCE SUPPLIES - This includes the cost of expendable supplies which are purchased by a municipality to repair or maintain buildings owned by the municipality. It includes: HVAC Items, Electrical, Plumbing, Paint, Hand Tools, Power Tools, Glass, Window Shades, Doors, Floor Coverings and Wall Coverings.
- o CUSTODIAL AND HOUSEKEEPING SUPPLIES - This includes the cost of expendable supplies related to custodial and housekeeping functions. Custodial and housekeeping items include: Cleaning Supplies, Brooms and Mops, Bedding, and Linen.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

5400 - SUPPLIES, continued

- o GROUNDSKEEPING SUPPLIES - This includes the cost of expendable supplies related to groundskeeping functions, including: Tools, Parks Soil, Sod, Track Cinders, Pesticides and Herbicides, Paint for Grounds, Bleacher Boards and Hardware, Fertilizers, Trees and Shrubs, Loam, Grass Seed, and Lime.
- o VEHICULAR SUPPLIES - This includes the cost of expendable supplies utilized for maintenance purposes in municipally owned motor vehicles including: Gasoline, Motor Oil and Lubricants, Tires and Tubes, Batteries, Anti-freeze, and Parts and Accessories.
- o FOOD AND FOOD SERVICE SUPPLIES - This includes the cost of expendable supplies used for food service purposes including: Perishables, Nonperishables, and Serving Utensils.
- o MEDICAL AND SURGICAL SUPPLIES - This includes the cost of expendable supplies and materials used for surgical or medical purposes including: Orthopedic Supplies, O. R. Packs, Sutures, Pacemakers, Lapidus Pads, Instruments, X-ray Film, Isotopes, Chemicals and Solutions, Drugs, and Oxygen.
- o EDUCATIONAL SUPPLIES - This includes the cost of expendable supplies and materials used for educational purposes including: Test Materials, Plan Books and Registers, Workbooks, Textbooks, Audio-visual Supplies (including Films and Tapes), Teaching Aids, Maps and Charts, Kindergarten Supplies, Special Class Supplies, Encyclopedias, Books and Processing, Special Education Supplies and Athletic Equipment for School.
- o PUBLIC WORKS SUPPLIES - This includes the cost of expendable supplies and materials used for public works operational purposes.
- o OTHER SUPPLIES - This includes the cost of expendable supplies utilized for purposes not classified elsewhere: Firefighting, Recreational, Data Processing, Uniforms, Crime Prevention, Magazine and Newspaper Subscriptions and Library Supplies (Cataloging, etc.).

5600 - INTERGOVERNMENTAL

This category includes payments made to Federal, State, County and local governments. Examples of intergovernmental expenditures would include Regional School Assessments, data processing services provided by another community etc. Actual cherry sheet intergovernmental assessments would be reported in PART IV.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

5700 - OTHER CHARGES AND EXPENDITURES

- o IN-STATE TRAVEL - This account includes expenditures for transportation, meals, hotels and other travel expenses incurred by staff traveling within the Commonwealth. Per diems in lieu of reimbursements are also included in this grouping. Seminar fees are not travel costs and should be classified as Professional and Technical Services.
- o DUES AND MEMBERSHIPS - This account includes expenditures for memberships in professional and technical organizations. The full cost of the dues or membership fees should be charged here even if the cost includes tangible items such as a subscription to a journal.
- o INSURANCE PREMIUMS - This account includes expenditures for various types of insurance coverage, including property, liability and fidelity. Insurance for group health is not charged here but is recorded under Fringe Benefits.
- o VETERANS' BENEFITS - This account includes payments for veterans' benefits as provided by law.
- o OTHERWISE UNCLASSIFIED ITEMS - This account includes expenditures for items not classified elsewhere.

5720 OUT-OF-STATE TRAVEL

This includes expenditures for transportation, meals, hotel and other expenses associated with staff travel outside the Commonwealth. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here.

5760 - COURT JUDGMENTS

- o JUDGMENTS - This account includes expenditures from current funds for court judgments against the local unit.

5800 CONSTRUCTION

This includes expenditures made in connection with construction projects such as: Fire Stations, Police Stations, School Buildings, Wastewater Treatment Plants, Sewer Systems. Refer to instructions for Capital Projects (page 33) to determine whether or not certain items should be reported in the Capital Project Fund.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

5800 OTHER CAPITAL OUTLAY

- o LAND - This includes expenditures for the purchase of land, air rights, water rights, and mineral rights.
- o BUILDINGS - This includes expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments, where permissible under the law, which have a terminal date and result in the acquisition of buildings. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems and other service systems in existing buildings are NOT included. Buildings built and alterations performed by the municipality's own staff are charged to personal services, materials and supplies as appropriate.
- o PLANT - This includes expenditures for the acquisition of existing plants generally from other governmental units. Expenditures for such capital assets as water treatment plants, pumping stations, and electricity generating facilities would be classified to this account.
- o IMPROVEMENTS - This includes expenditures for the improvement of sites and adjacent ways after acquisition, consisting of such work as landscaping, constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts, as appropriate. Special assessments, types of projects for capital improvements such as streets, curbs, and drains would generally be recorded here.
- o ADDITIONAL EQUIPMENT - This includes expenditures for additional items of equipment, such as machinery, furniture and fixtures and vehicles including: Office Equipment and Furniture, Automobiles, Trucks and Buses, Construction Equipment, Communications Equipment, Bulletin Boards and Shelving, Classroom Furniture, Classroom Equipment, EMS Equipment/Vehicles, Firefighting Equipment, Fire Alarm Equipment, Appliances, Refuse Containers.
- o REPLACEMENT EQUIPMENT - This includes expenditures for the replacement of equipment, such as machinery, furniture and fixtures and vehicles including: Office Equipment and Furniture, Automobiles, Trucks and Buses, Construction Equipment, Communications Equipment, Bulletin Boards and Shelving, Classroom Furniture, Classroom Equipment, EMS Equipment/Vehicles, Firefighting/FA Equipment, Fire Alarm Equipment, Appliances, Refuse Containers.

5900 DEBT SERVICE

- o DEBT SERVICE - This includes payments for maturing debt and interest expenditures.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

5950 - 5999 OTHER FINANCING USES

5960 INTERFUND OPERATING TRANSFERS - Interfund operating transfers are legally authorized transfers between funds. Such transactions include those from a fund receiving revenue, to the fund through which the resources are to be expended. Transfers should always be in balance. If you are reporting a transfer to in a fund you should also, be reporting the transfer from in the other fund. (see worksheet #1, page 55)

NOTE: A cash transfer between banks is a reclassification of an asset and should not be reported as a revenue or expenditure on Schedule A. (see example #2, page 46)

5990 OTHER FINANCING USES - Amount classified as other financing uses not reported elsewhere.

NOTE: Repayment of temporary loans represents the account used to track the disbursement of repayment amounts. Temporary loans are a liability on the balance sheet and are not a revenue or expenditure. Communities on the statutory accounting system should report the repayment of temporary loans as an other financing use in order to arrive at beginning and ending ledger balances.

PART III Revenues and Expenditures of City and Town School Systems Pg.15

School Department Revenues and Expenditures are separated in PART III for Federal reporting purposes. Reporting categories include the general school budget, offset receipts for educational purposes, State Grants, Federal Grants, other School Special Revenue Funds, and School Capital Projects. Except in shaded areas beginning and ending ledger balances (Statutory), or fund balances (UMAS) should be reported even if there is no current year activity.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

SCHOOLS SYSTEMS

REVENUES

GENERAL FUND

- | | | | |
|---------------|--|---|---|
| 4200 | <u>CHARGES FOR SERVICES</u> | - | Revenue collected by school systems for charges for services; |
| 4320 | <u>FEES</u> | - | Amounts collected from fees charged such as school athletic events, etc; |
| 4340 | <u>TUITION</u> | - | Revenue collected for tuition; |
| 4350 | <u>PUPIL TRANSPORTATION</u> | - | Revenue collected for pupil transportation. Amounts received from the State for pupil transportation would <u>not</u> be included here but should be entered against account 4620-4640; |
| 4360 | <u>RENTALS</u> | - | Amount collected from rental of school property; |
| 4370 | <u>OTHER SCHOOL DEPARTMENT REVENUES</u> | - | Amounts collected from other school activities not properly accounted for in another account; |
| 4540 | <u>FEDERAL REVENUE - DIRECT</u> | - | Amount of revenue received directly from the Federal government which must be used for a categorical or specific purpose such as Elementary/Secondary Education Programs or Desegregation Programs; |
| 4580 | <u>FEDERAL REVENUE THROUGH THE STATE</u> | - | Amount of revenue received from the Federal government through the State, which must be used for a categorical or specific purpose, such as Titles I, IV, VI, IX, Vocation Education, etc; |
| 4620/
4640 | <u>STATE EDUCATION AID</u> | - | These are cherry sheet items such as School Aid - Chapter 70, transportation of pupils, School Construction (Chapter 645, Acts of 1948 - School Building Assistance), Special Needs, etc.; |

INSTRUCTIONS FOR COMPLETING SCHEDULE A

- 4660/ STATE AID - OTHER - Other State Aid such as Racial Imbalance,
4678 Magnet Education, etc.;
- 4700 OTHER INTERGOVERN-
MENTAL REVENUE - Other governmental revenues such as State
distributions through the county, State
distributions through a municipality, etc.;
- 4800 MISCELLANEOUS
REVENUES - Examples would be Sale of Inventory,
Earnings on Investments, Contributions and
Donations or any other revenues not provided
for elsewhere such as Insurance Dividends;

OTHER FINANCING SOURCES

- 4910 BOND PROCEEDS - Amounts recognized from sale or issuance of
bonds;
- 4970 TRANSFERS FROM OTHER
FUNDS - See General Fund Interfund Operating Transfers
instructions Page 15;
- 4990 OTHER FINANCING
SOURCES - See General Fund Other Financing Sources
instructions Page 14;

EXPENDITURES

See General Fund Expenditures instructions,
page 16:

PART IV Intergovernmental Expenditures Pg.20

Generally, State, County, MWRA, and other assessments funded by taxation are reported in this section. County Retirement contributions should be reported in the General Fund on page 12, Retirement Contributions (911). Regional School assessments should be reported in PART III, page 15, general fund school account # 5600.

NOTE: Although cherry sheet assessments have been netted against a community's distribution and there has been no actual outlay of cash, these expenditures must be reported on Schedule A.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

PART V Special Revenue Funds Pg.21

Special revenue funds are used to account for receipts restricted to a particular purpose (other than those accounted for in capital projects, trusts or enterprise funds.) In general the following activities are accounted for in Special Revenue Funds: Federal Grants, State Grants, Receipts Reserved for Appropriations, Revolving Funds, and Other Special Revenue Funds. This part should be used by both UMAS and Statutory Communities.

A separate accounting of each type of the above activities is required to demonstrate compliance with grant agreements, general laws, and other restrictions imposed on certain receipts. Although a separate fund is not required for each type of special revenue, a separate account must be maintained to demonstrate compliance. Beginning and ending ledger balances (Statutory) or fund balances (UMAS) should be reported even if there is no current year activity.

SPECIAL REVENUE FUNDS REVENUES

- | | | |
|------|--------------------------------|--|
| 4100 | <u>TAX AND EXCISES</u> | - Amount charged for tax and excises, for example, waterways improvements; |
| 4200 | <u>CHARGES FOR SERVICES</u> | - Amount collected for non-utility charges for services; |
| 4300 | <u>OTHER CHARGES</u> | - Amount collected for charges not provided for elsewhere; |
| 4500 | <u>FEDERAL REVENUE</u> | - Amount of revenue received from Federal Government which must be used for a categorical or specific purpose; |
| 4600 | <u>STATE REVENUE</u> | - Amount of revenue received from the state which must be used for a specific purpose; |
| 4750 | <u>SPECIAL ASSESSMENT</u> | - Revenue received from the collections of special assessments; |
| 4800 | <u>MISCELLANEOUS REVENUE</u> | - Amount of revenue not accounted for elsewhere; |
| 4820 | <u>EARNINGS ON INVESTMENTS</u> | - Amount of income earned from investments; |

OTHER FINANCING SOURCES

- | | | |
|------|----------------------|--|
| 4910 | <u>BOND PROCEEDS</u> | - Amounts recognized from sale or issuance of bonds; |
|------|----------------------|--|

INSTRUCTIONS FOR COMPLETING SCHEDULE A

- 4970 TRANSFERS FROM OTHER FUNDS - See General Fund Interfund Operating Transfers instructions Page 15;
- 4990 OTHER FINANCING SOURCES - See General Fund Other Financing Sources instructions Page 14;

EXPENDITURES

See General Fund Expenditure instructions, Page 16;

PART VI Capital Projects Fund Pg.35

Capital projects reporting should be used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by Enterprise, and Trust Activities). A community should report capital projects in PART VI when projects are financed wholly or in part by:

- Bond issues
- Intergovernmental revenues
- Major private donations
- Current revenues of more than one fund
- Projects extending over more than one year

Each capital projects should be reported separately. Beginning and ending ledger balances (Statutory) or fund balances (UMAS) should be reported even if there is no current year activity.

CAPITAL PROJECT FUNDS REVENUES

- 4100 TAX AND EXCISE - Amount charged in the capital project fund for tax and excise;
- 4174 PENALTIES AND INTEREST-ON SPECIAL ASSESSMENTS - Amount of penalty and interest charges collected on special assessments;
- 4200 CHARGES FOR SERVICES - Revenue collected from charges for services;
- 4300 OTHER CHARGES - Amount collected for charges not provided for elsewhere;
- 4500 FEDERAL REVENUE - Amount of revenue received from the Federal Government which must be used for a categorical or specific purpose;

INSTRUCTIONS FOR COMPLETING SCHEDULE A

- 4600 STATE REVENUE - Amount of revenue received from the state which must be used for a categorical or specific purpose;
- 4750 SPECIAL ASSESSMENTS - Revenue received from the collections of special assessments;
- 4800 MISCELLANEOUS REVENUE - Amount of revenue not provided for elsewhere
- 4820 EARNINGS ON INVESTMENTS - Amount of income earned from investments (such as interest, dividends, gain on sale)

OTHER FINANCING SOURCES

- 4910 BOND PROCEEDS - Amounts recognized from sale or issuance of bonds;
- 4970 TRANSFERS FROM OTHER FUNDS - See General Fund Interfund Operating Transfers instructions Page 15;
- 4990 OTHER FINANCING SOURCES - See General Fund Other Financing Sources instructions Page 14;

EXPENDITURES

See General Fund Expenditures instructions, Page 16.

PART VII Enterprise Funds Pg.39

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprise. Revenues and expenses (vs. expenditures) are accounted for in enterprise funds and the basis of accounting is full accrual rather than modified accrual.

NOTE: Schedule A requires electric light activity to be reported on a fiscal year basis even though the community's electric light records are kept on a calendar year basis.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

ENTERPRISE FUNDS REVENUE

- 4175 PENALTIES AND INTEREST
ON CHARGES FOR SERVICES - Amount of penalty charges and interest collected on charges for services
- 4200 CHARGES FOR SERVICES - Amount collected for charges other than utility charges
- 4300 OTHER CHARGES - Amount collected for non-utility charges
- 4500 FEDERAL REVENUE - Amount of revenue received from the Federal government which must be used for a categorical or specific purpose;
- 4600 STATE REVENUE - Amount of revenue received from the State which must be used for a categorical or specific purpose;
- 4750 SPECIAL ASSESSMENTS - Revenue received from the collections of special assessments;
- 4800 MISCELLANEOUS REVENUE - Revenue sources not specifically classified in other reporting categories
- 4820 EARNINGS ON
INVESTMENTS - Amount of income earned from investments (such as interest, dividends, gain on sale);

OTHER FINANCING SOURCES

- 4910 BOND PROCEEDS - Amounts recognized from sale or issuance of bonds;
- 4970 TRANSFERS FROM OTHER
FUNDS - See General Fund Interfund Operating Transfers instructions Page 15;
- 4990 OTHER FINANCING
SOURCES - See General Fund Other Financing Sources instructions page 14;

EXPENDITURES

See General Fund Expenditures instructions, Page 16.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

PART VIII Trust Funds Pg.42

Trust Funds are used to account for assets held by a community in a trustee capacity. Trust Funds can generally be categorized into expendable and non-expendable. Expendable trust funds are trust funds in which principal and/or interest may be expended. Non-expendable trust funds are trust funds in which the principal must be preserved intact and any interest earned should be transferred to an expendable trust fund. Certain statutes have permitted communities to establish Trust Funds for specified purposes. These should be reported separately where blocks are provided.

TRUST FUNDS REVENUES

- | | | |
|------|------------------------------------|---|
| 4200 | <u>CHARGES FOR SERVICES</u> | - Revenue collected from charges for services; |
| 4500 | <u>FEDERAL REVENUE</u> | - Amount received from the Federal government which must be used for a specific or categorical purpose; |
| 4600 | <u>STATE REVENUE</u> | - Amount received from the State government which must be used for a specific or categorical purpose; |
| 4750 | <u>SPECIAL ASSESSMENT</u> | - Revenue received from the collection of special revenue |
| 4800 | <u>MISCELLANEOUS REVENUE</u> | - Revenue sources not provided for elsewhere; |
| 4820 | <u>EARNINGS ON INVESTMENTS</u> | - Amount of income earned on investments such as interest, dividends, or gain on sale; |
| 4830 | <u>CONTRIBUTIONS AND DONATIONS</u> | - Amount of revenue received as a contribution or gift from a donor, other than grants. |

OTHER FINANCING SOURCES

- | | | |
|------|-----------------------------------|--|
| 4910 | <u>BOND PROCEEDS</u> | - Amounts recognized from sale or issuance of bonds; |
| 4970 | <u>TRANSFERS FROM OTHER FUNDS</u> | - See General Fund Interfund Operating Transfers instructions Page 15; |
| 4990 | <u>OTHER FINANCING SOURCES</u> | - See General Fund Other Financing Sources instructions page 14; |

EXPENDITURES

See General Fund Expenditures instructions, Page 16.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

PART IX Agency Funds Pg.46

Agency funds are used to account for assets held in an agent capacity for individuals, private organizations, other governmental units, and/or other funds. A community is only the custodian of the funds and the fund itself provides no equity to the community. Examples include: amounts collected on behalf of the State, Off Duty Work Details, etc. Other agency fund categories are provided for specific agency funds maintained by your community. This reporting category should be utilized by both UMAS and Statutory communities. (See example #5, page 49)

PART X Personnel Expenditures Pg.49

This section contains the total salaries and wages paid to employees during the fiscal year. This does not include all personal service expenditures such as health insurance etc., but rather W-2 income. The total number of employees may vary during the year due to temporary and seasonal employees. Use estimates if necessary. Communities may use their Employers Quarterly Return of Income Taxes withheld (form M-941) as a source of documentation for this data.

PART XI Schedule of Debt Outstanding, Issued and Retired Pg.49

Debt activity regardless of which fund types should be reported by major categories such as general obligation bonds, revenue bonds, etc. Temporary loans should be reported net of refunding. Debt retired plus interest paid on permanent and temporary borrowings should agree to data reported elsewhere on the Schedule A. (debt service #5900)

PART XII Schedule of Cash and Investment Pg.50 & 51

Communities are authorized, with certain exceptions, to pool cash. Only those funds required to be segregated, i.e. revenue sharing, and certain grants must be reported separately. If allocated cash is maintained on a multiple fund structure, detail should be reported as appropriate. Use of the Treasurer's quarterly cash reconciliation would be a helpful source for completing this section. Statutory communities should check the total figure reported on page 51 with the cash balance reported on the statutory reconciliation on page 53 (Section A) for accuracy. Any variance should be explained in the notes section. Communities may wish to note that the information reported in this section may be checked by the D.O.R. to the Treasurer's Quarterly Cash Reconciliation, Cash Management Report and Balance Sheet.

NOTE: Communities should report MMDT accounts under combined investments (#1150) and money market accounts under other short term investments (#1160)

INSTRUCTIONS FOR COMPLETING SCHEDULE A

PART XIII Tax Rate for Fiscal 1988 Pg.51

Please indicate tax rates for fiscal 1988 by classification. If your community has not set a tax rate please indicate in notes section.

PART XIV Reconciliation of Fund Equity (UMAS) Pg.52

This reconciliation is for UMAS communities only. It provides a reconciliation of fund equities and thereby proof of the completeness of the form. This instruction booklet includes a copy of the reconciliation with page numbers of the appropriate sections that the reconciliation can be cross referenced to. Please note that agency funds are not reported on the reconciliation, because a community is only the custodian of the funds and the fund itself provides no equity to the community. (see worksheet #2, page 56)

PART XV Reconciliation of Cash Receipts to Revenues and Cash Disbursements to Expenditures (Statutory) Pg.53

This reconciliation is for statutory communities only. PART XV is provided to prove the completeness and accuracy of data reported on the form. Because only revenues and expenditures are reported on Schedule A, adjustments are needed to reconcile receipts to revenues and disbursements to expenditures. (see example #6, page 52) This instruction booklet includes a copy of the reconciliation with page numbers of the appropriate sections that Section D of the reconciliation can be cross referenced to. (see worksheet #3, page 57)

PART XVI Schedule of Expenditures Made from Federal General Revenue Sharing Funds pg. 54

This section requires a summary of budget and actual federal revenue sharing expenditures. Actual expenditures reported here should agree with the total expenditures and other financing uses reported on page 21 Federal Revenue Sharing column (a). Any difference should be reported in the notes section.

PART XVII Certification pg. 54

This section is required to be signed by the Town Accountant or City Auditor. By signing this part you are certifying that the data in this report are accurate. It is important to provide a day time telephone number and extension of where you may be reached to answer any questions that may arise.

For those communities utilizing the automated Schedule A, it will be necessary to return the disk along with two signed printouts of Schedule A. The second copy requested will be forwarded to the Bureau of Census.

INSTRUCTIONS FOR COMPLETING SCHEDULE A

Supplemental Pages

Blank supplemental pages have been segregated by reporting categories so that a community's fund structure/activity may be reported in a greater level of detail than the Schedule A form allows. (i.e. Special Revenue has individual supplemental pages for Federal Revenue, State Revenue etc.) Each supplemental page category should be totaled separately and then entered on the corresponding pages of the Schedule A form. To assist you, the total column of each supplemental page has been referenced to the page and column of the Schedule A form, (thereby acting as a subtotal of additional columns for each particular category.) Whether a manual or automated Schedule A is submitted, this procedure is necessary to maintain a detailed and accurate profile of each community. For information regarding automated Schedule A, see page 42 of instructions. Please note that supplemental pages should not be used in the General Fund, Trust Fund, and Agency fund.

Notes Sections

Note sections have been provided to identify certain items such as:

- . other financing sources
- . other financing uses
- . combined departmental expenditures
- . changes between ending fund balances reported in the prior year and beginning fund balances reported in the current year.
- . other unusual items

Special Assessments

The Governmental Accounting Standards Board issued Statement No. 6 (publication No. 032) dated January 1987, regarding accounting and financial reporting for special assessments. Effective for financial statements for periods beginning after June 15, 1987 the special assessment fund type as identified in NCGA Statement # 1, Governmental Accounting and Financial Reporting Principles, is eliminated for financial reporting purposes. Transactions of a service-type special assessment will be reported in the fund that best reflects the nature of the transactions, the general fund, a special revenue fund, capital projects fund or an enterprise fund. The Schedule A has been modified to reflect this change in reporting requirements.



INSTRUCTIONS FOR THE AUTOMATED SCHEDULE A

by
Division of Local Services
Bureau of Accounts

HARDWARE REQUIREMENT: I.B.M. COMPATIBLE PC WITH AT LEAST A 10 MEG HARD DISK

SOFTWARE REQUIREMENT: LOTUS 123

NOTE: DO NOT IN ANY WAY ALTER THE FORMAT STRUCTURE BY DELETING OR INSERTING LINES-DO NOT ALTER CELL PROTECTION. DATA ENTRY IS ALL THAT IS REQUIRED

The Schedule A is a very comprehensive document that requires the input and calculation of figures throughout all 17 parts. How can we make this document easier for city or town officials to fill out? One way is to automate the Schedule A report in such a way to make it less time consuming yet more productive than ever before. The following steps illustrate how this can be done.

- (1) When your I.B.M. compatible computer is turned on you will retrieve a Lotus 1-2-3 file called AUTO123 which displays a menu selection table of all the parts of Schedule A. The menu selection table allows you to select the part you wish to work on. In order to return to the menu selection screen and to save all inputted information at any time just hold down the ALT key and touch the M key once. City/town officials would simply go through applicable parts and input all figures in each part excluding programmed Part 14 and the bottom portion of Part 15 which is also programmed. (summary of revenues and expenditures section)
- (2) All totals will automatically calculate as figures are entered in each part. There would be no mathematical errors because in any cell where a total appears there is already a formula built in to add all figures comprising that range. A mathematical error would occur only by entering the wrong figure or if figures are inputted on the wrong line.
- (3) When all parts are completed you would select Part 14 or Part 15 depending whether you use the UMAS or Statutory system of accounting by entering 14 or 15 in the menu selection. The computer program will automatically calculate all of Part 14 reconciliation (excluding the beginning and ending balances of the general fund) and the bottom portion of the reconciliation in Part 15.

Please follow the instructions that are listed on the next page to set up the Automated Schedule A program on your computer.

AUTOMATED SCHEDULE A

STEPS TO FOLLOW

I. Create a lotus subdirectory through DOS. Copy all files from the Schedule A archive diskette into created subdirectory. This is done by:

- (1) Turn on computer
- (2) At C prompt (C:) enter MD\LOTUS\? (? is name you wish to give new subdirectory) and hit enter key.
- (3) Enter CD\LOTUS and hit enter key.
Type DIR and hit enter key. This will allow you to check and see if your new subdirectory exists.
- (4) Next type CD\LOTUS\? and place one schedule a program diskette in drive A.
- (5) Type COPY A:*.WKS C: and hit enter key. (This will copy all files from archive diskette onto your hard disk.) Repeat for remaining program diskettes.
- (6) Type CD LOTUS and hit enter key.
- (7) Type 123 and hit enter key.

II. Go into Lotus 1-2-3 and hit / for menu selection

Type F for file

Type D for directory

Change directory to match directory name given to Schedule A files. Same as in (2) above- C:\ LOTUS\ ? and hit enter key.

III. Retrieve the Lotus 1-2-3 file Auto 123. To retrieve file Hit / key to bring up menu selection.
Hit first the F key and then the R key to display all files in directory. Place cursor on AUTO123 and and hit enter key. Once this file has been retrieved you are now ready to begin data entry of Schedule A.

AUTO123 FILE

The AUTO123 menu selection screen allows you to choose the part which you wish to work on by entering the number of your selection. Once you have completed a part just hit the ALT key and the M key which will--

- (1) Save file you are currently working on with all updated information.
- (2) Returns you back to the menu selection screen.

To fill out the Schedule A on the computer you would simply go through each applicable part and enter all figures excluding-

(1) TOTALS

All totals will automatically calculate as figures are entered. There will be no mathematical errors because in any cell where a total appears there is already a formula built in to add only the range of figures comprising that total.

(2) ENTIRE PART 14

When 14 is entered on the menu selection table, the computer will retrieve part 14 and you will see a menu at the top of the screen. Move the cursor to your selection and hit the enter key.

TO REDO RECONCILIATION PLACE CURSOR ON CLEAR ALL FIGURES AND ALL FIGURES WILL DISAPPEAR AND YOU ARE NOW READY TO RERUN RECONCILIATION. THIS FEATURE IS HELPFUL WHEN YOU NEED TO CHANGE FIGURES IN PARTS EVEN AFTER RECONCILIATION HAS ALREADY BEEN COMPLETED.

To input beginning and ending fund balances simply place cursor over input and hit the enter key.

(3) BOTTOM OF PART 15

When 15 is entered on the menu selection table, the computer will retrieve part 15 and you will see the same menu as in part 14 at the top of your screen. (Revenue and expenditure section will be done automatically by computer.)

To input sections A, B, and C simply place cursor over input and hit the enter key.

SUPPLEMENTAL PAGES

If you require additional columns for Parts 3, 5, 6 or 7 select 17 on the menu selection table. Your screen will display instructions plus additional columns to input data. Once you have finished inputting data, hit the ALT key & S. This will

- (1) Save your information
- (2) Retrieve menu table

Please remember the computer will not transfer supplemental page totals to the corresponding columns on the Schedule A. This must be done manually and the total column of each supplemental page has been referenced to the page and column of the Schedule A to assist you.

If you did not receive the diskette containing the supplemental pages and you need them please contact the Bureau of Accounts at (617) 727-2300.

IMPORTANT DATA ENTRY FUNCTIONS

By pressing the Alt and I key simultaneously, you will be able to enter figures more quickly. You will be in the cmdready mode, displayed in the top right corner of your screen. Every time you hit the enter key when entering a figure, the program will automatically place the figure in the cell where the cursor appears on the screen plus it will automatically move the cursor to the next data entry position, in some instances you may have to move the cursor up or own one cell. To get out of cmdready mode and back to the ready mode hit Control & Break key. These keys may be different on your keyboard.

The use of a window during data entry will help you in making sure all figures are properly imputed on the correct line. Please follow the instructions.

TO CREATE WINDOW DISPLAY

Place cursor where you want window to appear. For best results place cursor on vertical line between the first and second column.

HIT / KEY	Displays menu selection.
HIT W KEY	Displays worksheet options.
HIT W KEY	Displays window options.
HIT V KEY	Vertical window will appear.

Hit the F6 KEY to place cursor from the left side to the right side of window

TO CLEAR WINDOW

HIT / KEY	Displays menu selection.
HIT W KEY	Displays worksheet options.
HIT W KEY AGAIN	Displays window options.
HIT C KEY	Clears window.

You will not be able to input figures in some areas of the spreadsheet due to programmed cell protection. You will only be able to input figures in unprotected cell where figures are suppose to be entered. Remember there are only two types of errors which can occur (1) data entry errors - inputting the wrong figure (2) inputting figures on the wrong line.

EXAMPLE #1

A community receives federal revenue sharing funds in the amount of \$100,000. An appropriation from F.R.S. (\$100,000) was made to the police department budget. No revenue sharing funds were on hand at the beginning of the year nor was any interest earned as funds were expended as the entitlements were received.

SITUATION A: The accountant recorded the revenue and expenditure of the appropriation in the special revenue fund.

Report on Schedule A as:

PART V SPECIAL REVENUE FUND		
Account number	Item description	Federal revenue sharing (a)
4500	REVENUES Federal revenue	100,000
	TOTAL REVENUE	100,000
5100	EXPENDITURES Personal services	100,000
	TOTAL EXPENDITURES	100,000
	Excess (deficiency) of revenues over expenditures and other financial sources. (uses)	-0-

EXAMPLE #1 (continued)

SITUATION B: An alternative to the previous procedure would be to transfer F.R.S. funds to the general fund so that the total cost of running the department would be reflected in the general fund on the appropriation ledger.

Report on Schedule A as:

PART V SPECIAL REVENUE FUND			PART I GENERAL FUND REVENUES AND OTHER FINANCING SOURCES		
Account number	Item description	Federal revenue sharing (a)	Account number	Item description	Amount
4500	REVENUES Federal Revenue	100,000			
	TOTAL REVENUES	100,000			
5960	* Transfers to other funds	100,000	4972	* Transfers from special revenue	100,000
	TOTAL OTHER FINANCING USES	100,000		TOTAL OTHER FINANCING SOURCES	100,000

PART II GENERAL FUND EXPENDITURES AND OTHER FINANCING SOURCES			
	Account number	Object of expenditure	Police (210)
	5100	Personal services	100,000

* PLEASE NOTE TRANSFERS ARE IN BALANCE

EXAMPLE #2

Transfers of cash between banks is a reclassification of assets and does not constitute a revenue or expenditure.

A transfer of cash is made from a trust fund bank account to a general fund bank account in the amount of \$10,000, reducing trust fund cash and increasing general fund cash.

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>TRUST FUND</u>	<u>TOTAL</u>
Beginning Cash Balance	100,000	50,000	25,000	175,000
Transfer of cash	+10,000		-10,000	-0-
Ending Cash Balance	110,000	50,000	15,000	175,000

As you can see, the total cash balance remains the same. Even though a receipt in the general fund and disbursement in the trust fund has occurred, it does not constitute a revenue or expenditure.

EXAMPLE #3

A community appropriates \$25,000 from the general fund to be used in conjunction with Chapter 90 funds. State revenue for Chapter 90 was received in the amount of \$75,000. The project was started and expenditures of \$50,000 were paid.

Report on Schedule A as:

PART II GENERAL FUND EXPENDITURES AND OTHER FINANCING USES			PART V SPECIAL REVENUE FUND		
Account number	Object of expenditure	Transfer to special revenue (992)	Account number	Item description	Highway improvement grants (a)
			4600	REVENUES State Revenues	75,000
				TOTAL REVENUE	75,000
5960	Transfer to other funds	25,000	4970	Transfers from other funds	25,000
				TOTAL OTHER FINANCING SOURCES	25,000
				TOTAL REVENUES & OTHER FINANCING SOURCES	100,000
			5100	EXPENDITURES Personal Services	30,000
			5800	Other Capital Outlay	20,000
				TOTAL EXPENDITURES	50,000
				TOTAL EXPENDITURES & OTHER FINANCING USES	50,000
				Excess (deficiency) of revenues over expenditures and other financing sources (uses)	50,000
				Fund balance beginning of year	-0-
				Fund balance end of year	50,000

EXAMPLE #4

A community appropriated \$500 from the Sale of Cemetery Lots account which had been reported as revenue in the prior fiscal year. The \$500 appropriation was expended from the general fund for the maintenance of the cemetery. Later that year revenue of \$300 was received from the sale of cemetery lots.

Report on Schedule A as:

PART V SPECIAL REVENUE FUND			PART I GENERAL FUND REVENUES AND OTHER FINANCING SOURCES		
Account number	Item description	Sale of Cemetery Lots (a)	Account number	Item description	Amount omit cents
4300	REVENUES Other charges	300			
	TOTAL REVENUE	300			
5700	EXPENDITURES Other charges & expenditures	0			
	TOTAL EXPENDITURES	0			
5960	* Transfers to other funds	500	4972	* Transfer from special revenue funds	500
	TOTAL OTHER FINANCING USES	500		TOTAL INTERFUND OPERATING TRANSFERS	500
	TOTAL EXPENDITURES AND OTHER FINANCING USES	500			
	Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(200)	PART II GENERAL FUND EXPENDITURES AND OTHER FINANCING SOURCES		
	Fund balance beginning of year	500	Account number	Object of expenditure	Cemetery (491)
	Fund balance end of year	300	5700	Other charges and expenditures	500

* PLEASE NOTE TRANSFERS ARE IN BALANCE

EXAMPLE 5

A community receives money for police outside detail and holds these receipts in an agent capacity. Mass. G.L. 44:53C states that all money received by a municipality as compensation for work performed by one of its employees for special detail shall be deposited in the treasury. Compensation shall be paid to the employee no later than ten working days after receipt.

The general ledger reflected the following:

(ASSETS)				(LIABILITY)			
CASH				DUE TO POLICE OFFICERS			
12/87	15,000	15,000	01/88	01/88	15,000	15,000	12/87
03/88	10,000	10,000	03/88	03/88	10,000	10,000	03/88
04/88	10,000	10,000	05/88	05/88	10,000	10,000	04/88
06/88	5,000					5,000	06/88
(1)	40,000	35,000	(2)	(2)	35,000	40,000	(1)
(3) BALANCE	5,000					5,000	BALANCE (3)

Summary of ledger:

Fiscal year receipts for police outside detail	40,000 (1)
Fiscal year disbursements for police outside detail	35,000 (2)
Balance June 30, 1988	5,000 (3)

EXAMPLE # 5 (continued)

Report on Schedule A as:

A.

PART IX AGENCY FUNDS				
	Report in whole dollars - Omit cents			
Fund/item description	Balance July 1, 1987 (a)	Additions (b)	Deductions (c)	Balance June 30, 1988 (d)
A. POLICE OUTSIDE DETAIL Assets - specify-				
1. Cash	-0-	40,000	35,000	5,000
2.				
3.				
4.				
5. TOTAL ASSETS	-0-	40,000	35,000	5,000
Liabilities - specify-				
6. Police outside detail payable	-0-	40,000	35,000	5,000
7.				
8.				
9.				
10. TOTAL LIABILITIES	-0-	40,000	35,000	5,000

B. PART XIV RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR ENDED JUNE 30, 19__ UMAS)

UMAS communities should not report their agency accounts on this reconciliation because the community is only the custodian of the funds and the fund itself provides no equity to the community.

EXAMPLE # 5 (continued)

C. PART XV RECONCILIATION OF CASH RECEIPTS, AND CASH DISBURSEMENTS TO EXPENDITURES (ALL FUNDS - STATUTORY)

Statutory communities must report their agency account activity (Part IX) as reconciling items on this reconciliation (Section B and C) because these amounts are reported in receipts and disbursements (Section A) and are not reported as revenues and expeditured (Section D). The community is only the custodian of the funds and the agency account provides no equity to the community.

EXAMPLE #6

The objective of this example is to give communities a better understanding of how to report receipts that are neted against expenditures and disbursements that are neted against revenues. The example shows:

- A. Receipts reported per treasurer's turnovers
- B. Disbursements reported per warrants
- C. How to report on Schedule A

If you follow the example carefully, you will see why it is necessary to show amounts that have been neted against the revenue and expenditures as adjustments on the statutory reconciliation (Part XV).

A. Receipts reported per treasurer's turnovers

Property Taxes	100,000
Motor Vehicle Excise	25,000
Check returned for overpayment of expenditures- Police Supplies	<u>7,000</u>
	132,000

B. Disbursements reported per warrants

Police Expenditures	75,000
Property Tax Refunds	10,000
Motor Vehicle Excise Refunds	<u>5,000</u>
	90,000

EXAMPLE #6 (continued)

C. How to report on Schedule A

PART I

Property Tax	Revenues	100,000		
	Refunds	<u>-10,000</u>	90,000	Page 1
M.V. Excise	Revenues	25,000		
	Refunds	<u>-5,000</u>	20,000	Page 1
Total General Fund Revenues			<u>110,000</u>	Page 2

PART II

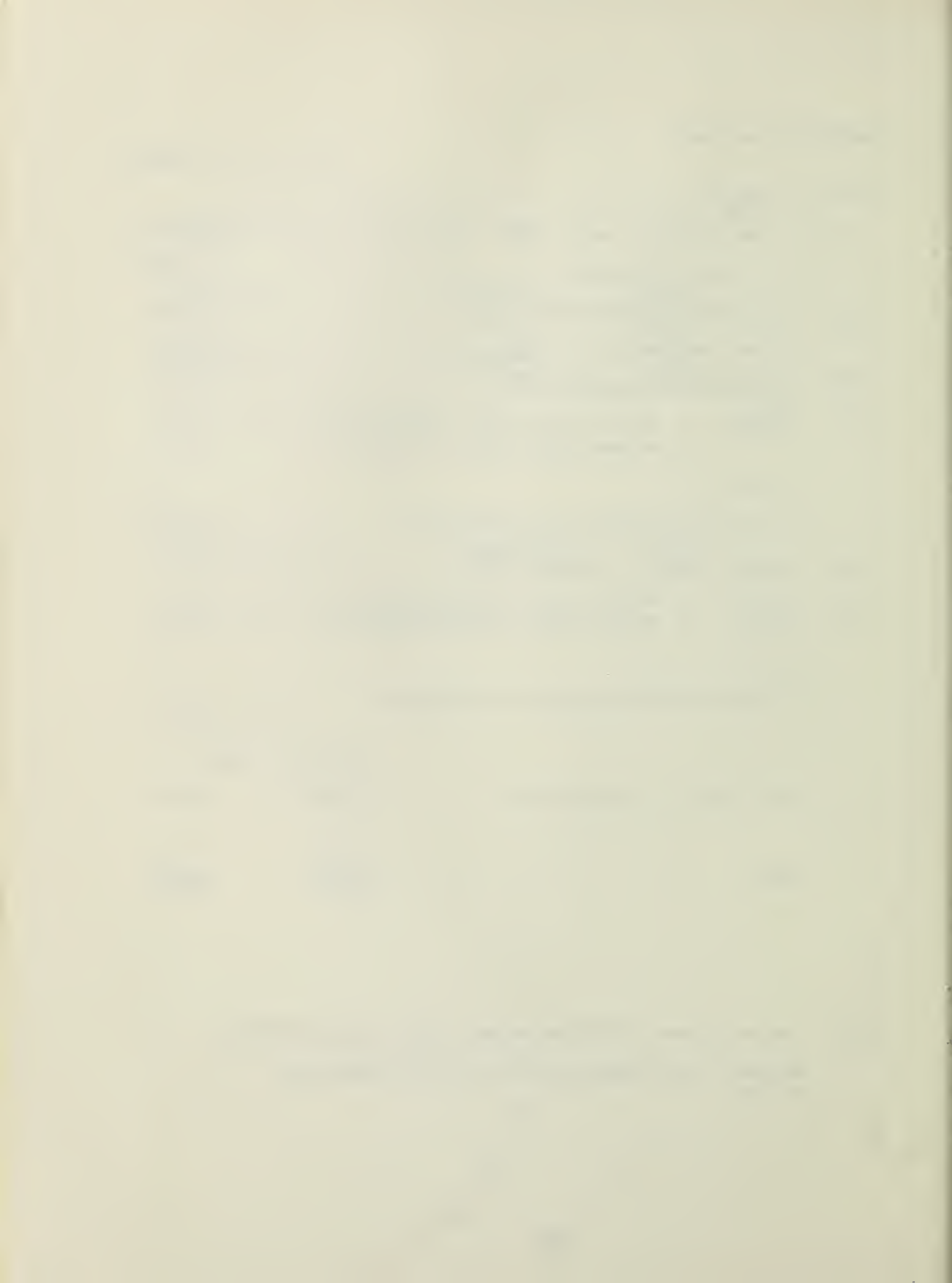
Police Expenditures	Expenditures	75,000		
	Ref. to Approp.	<u>-7,000</u>	68,000	Page 6
Total General Fund Expenditures			<u>68,000</u>	Page 12

EXAMPLE #6 (continued)

PART XV Page 53

A.	1.	Cash Balance - July 1, 1987	200,000	
	a.	Plus - Receipts	132,000	
	b.	Less - Disbursements	<u>90,000</u>	
	2.	Cash Balance June 30, 1988	<u>242,000</u>	
B.	1.	Receipts as Reported Above	132,000	
	2.	Less - a. Refunds Reported Net of Revenues	15,000	
		b. Refunds Reported Net of Expenditures	<u>7,000</u>	
	3.	Plus -	xxx	
	4.	Total Revenues Reported on Schedule A	<u>110,000</u>	
C.	1.	Disbursements as Reported Above	90,000	
	2.	Less - a. Refunds Reported Net of Revenue	15,000	
		b. Refunds Report Net of Expenditures	<u>7,000</u>	
	3.	Plus -	xxx	
	4.	Total Expenditures Reported on Schedule A	<u>68,000</u>	
			Revenues	Expenditures
D.	1.	Parts I and II - General Fund	110,000	68,000
	2.			
	3.			
		Total	<u>110,000</u>	<u>68,000</u>

NOTE: Section B total 110,000 proves to D total revenues 110,000.
 Section C total 68,000 proves to D total expenditures 68,000.



TRANSFERS FROM OTHER FUNDS

TRANSFERS TO OTHER FUNDS

PART I GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

Transfers from:

4972 - special revenue _____

4973 - capital projects _____

4975 - enterprise funds _____

4976 - trust funds _____

4977 - agency funds* _____

PART II GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

Transfers to:

5900 - special revenue (992) _____

5900 - capital projects (993) _____

5900 - enterprise funds (995) _____

5900 - trust funds (996) _____

5900 - agency funds (997)* _____

PART III REVENUES AND EXPENDITURES CITY AND TOWN SCHOOL SYSTEMS

4970 Transfers from other funds _____

5960 Transfers to other funds _____

PART V SPECIAL REVENUE FUNDS

4970 Transfers from other funds _____

5960 Transfers to other funds _____

PART VI CAPITAL PROJECT FUNDS

4970 Transfers from other funds _____

5960 Transfers to other funds _____

PART VII ENTERPRISE FUNDS

4970 Transfers from other funds _____

5960 Transfers to other funds _____

PART VIII TRUST FUNDS

4970 Transfers from other funds _____

5960 Transfers to other funds _____

TOTAL TRANSFERS FROM OTHER FUNDS _____

TOTAL TRANSFERS TO OTHER FUNDS _____

* NOTE: TRANSFERS SHOULD BALANCE WITH THE EXCEPTION OF TRANSFERS INVOLVING AGENCY FUNDS

PART XIV RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR ENDED JUNE 30, 1988 (UMAS)

FUNDS						
Report in whole dollars -- Omit cents						
Revenue and expenditures from financial report	General (e)	Special revenue (b)	Capital project (c)	Enterprise (d)	Trust (f)	TOTAL (a) (f)
NON SCHOOL	Pg. 2 Total G/F Revenues	Pg. 34 Col. (1)	Pg. 38 Col. (p)	Pg. 41 Col. (1)	Pg. 45 Col. (p)	
1. Total revenues	Pg. 13 Col. (1)	Pg. 34 Col. (1)	Pg. 38 Col. (p)	Pg. 41 Col. (1)	Pg. 45 Col. (p)	
2. Total expenditures	Pg. 20					
3. Intergovernmental expenditures	Pg. 15 Col. (a)	Pg. 19 Col. (r)	Pg. 19 Col. (s)			
SCHOOL SYSTEMS						
4. Total revenue	Pg. 15 Col. (a)	Pg. 19 Col. (r)	Pg. 19 Col. (s)			
5. Total expenditures						
6. TOTAL excess (deficiency) of revenues over expenditures -- Sum of lines 1 through 5						
OTHER FINANCING SOURCES (USES)						
NON SCHOOL	Pg. 2 Total Interfund Oper. Transfers	Pg. 34 Col. (1)	Pg. 38 Col. (p)	Pg. 41 Col. (1)	Pg. 45 Col. (p)	
7. Transfers from other funds	Pg. 2 Total Other Financing Sources	Pg. 34 Col. (1)	Pg. 38 Col. (p)	Pg. 41 Col. (1)	Pg. 45 Col. (p)	
8. Other financing sources	Pg. 14 Col. (g)	Pg. 34 Col. (1)	Pg. 38 Col. (p)	Pg. 41 Col. (1)	Pg. 45 Col. (p)	
9. Transfers to other funds						
10. Other financing uses	Pg. 14 Col. (k)	Pg. 34 Col. (1)	Pg. 38 Col. (p)	Pg. 41 Col. (1)	Pg. 45 Col. (p)	
SCHOOL SYSTEM	Pg. 15 Col. (a)	Pg. 19 Col. (r)	Pg. 19 Col. (s)	N/A	N/A	
11. Transfers from other funds						
12. Other financing sources	Pg. 15 Col. (a)	Pg. 19 Col. (r)	Pg. 19 Col. (s)	N/A	N/A	
13. Transfers to other funds						
14. Other financing uses	Pg. 15 Col. (a)	Pg. 19 Col. (r)	Pg. 19 Col. (s)	N/A	N/A	
15. Total other financing sources (uses) -- Sum of lines 7 through 14						
16. TOTAL excess (deficiency) of revenue over expenditures and other financing sources (uses) -- Sum of lines 6 and 15		Pg. 19 Col. (r) + Pg. 34 Col. (1)	Pg. 19 Col. (s) + Pg. 38 Col. (p)	Pg. 41 Col. (1)	Pg. 45 Col. (p)	
17. Fund equity (retained earnings) beginning of year	Per Ledger	Pg. 19 Col. (r) + Pg. 34 Col. (1)	Pg. 19 Col. (s) + Pg. 38 Col. (p)	Pg. 41 Col. (1)	Pg. 45 Col. (p)	
18. Other adjustments -- Please specify						
19. Total fund equity (retained earnings) end of year -- Sum of lines 16 through 18	Per Ledger	Pg. 19 Col. (r) + Pg. 34 Col. (1)	Pg. 19 Col. (s) + Pg. 38 Col. (p)	Pg. 41 Col. (1)	Pg. 45 Col. (p)	

WORKSHEET #2

PART XV RECONCILIATION OF CASH RECEIPTS TO REVENUES, AND CASH DISBURSEMENTS TO EXPENDITURES (ALL FUNDS — STATUTORY)

WORKSHEET #3

A. RECONCILIATION OF CASH		Report in whole dollars — Omit cents	
1. Cash Balance July 1, 1987			
a. Plus — Receipts			
b. Less — Disbursements			
2. Cash Balance June 30, 1988			
B. RECONCILIATION OF RECEIPTS TO REVENUES			
1. Receipts as reported above			
2. Less			
a. Refunds reported net of revenues			
b. Refunds reported net of expenditures			
c. Payroll withholdings			
d. Maturity of investments			
e. Agency funds			
f. Temporary borrowings			
g. Bond proceeds			
h. Disposition of fixed assets			
i. Unclaimed items (Tillings)			
j. Prior year property tax accrual (60 days)			
k. Other adjustments — Please specify <u> p </u>			
Subtotal <u> </u>			
3. Plus			
a. Current year property tax accrual			
b. Fees retained from tax collections			
c. Other adjustments — Please specify <u> p </u>			
Subtotal <u> </u>			
4. TOTAL REVENUES REPORTED ON SCHEDULE A <u> </u>			
C. RECONCILIATION OF DISBURSEMENTS TO EXPENDITURES			
1. Disbursements as reported above			
2. Less			
a. Refunds reported net of revenues			
b. Refunds reported net of expenditures			
c. Payroll withholdings			
d. Purchase of investments			
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f. Temporary borrowings			
g. Prior year warrant payments			
h. Other adjustments — Please specify <u> p </u>			
Subtotal <u> </u>			
3. Plus			
a. Current year warrants payable			
b. Fees retained from tax collections			
c. Other adjustments — Please specify <u> p </u>			
Subtotal <u> </u>			
4. TOTAL EXPENDITURES REPORTED ON SCHEDULE A <u> </u>			
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8. TOTAL 1 THROUGH 7 <u> </u>			

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